



February 14, 2006

**MAIL STOP PCT**

Commissioner for Patents  
P.O. BOX 1450  
Alexandria, VA 22313-1450

PCT/JP2004/012222  
-filed August 19, 2004

Re: Application of Eiji IHARA and Taishu YANAGISAWA  
CUBIC BORON NITRIDE, METHOD FOR PRODUCING CUBIC BORON  
NITRIDE, GRINDING WHEEL WITH CUBIC BORON NITRIDE, AND  
SINTERED CUBIC BORON NITRIDE COMPACT  
**Assignee: SHOWA DENKO K.K.**  
Our Ref: Q77187

Dear Sir:

The following documents are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- a copy of the executed Declaration and Power of Attorney.
- a copy of the International Application.
- one (1) sheet of drawing (Figs. 1).
- a copy of the executed Assignment and PTO 1595 form.
- an Information Disclosure Statement and a copy of the ISR.
- Written Opinion of the International Searching Authority.
- Notification Concerning Submission or Transmittal of Priority Document.
- a PTO/SB/08 A & B (modified) listing the ISR references and copy of each reference cited in the ISR, except U.S. patents and U.S. patent publications, and a copy of various other listed references.
- a Preliminary Amendment.

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

It is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f).



SUGHRUE MION, PLLC

10/568438

AP2006 14 FEB 2006

Commissioner for Patents

Appl. No.: National Stage of PCT/JP2004/012222

Attorney Docket No. Q77187

Page 2

The Government filing fee, after entry of Preliminary Amendment, is calculated as follows:

Total claims	<u>21</u>	-	<u>20</u>	=	<u>1</u>	x	\$50.00	=	<u>\$50.00</u>
Independent claims	<u>2</u>	-	<u>3</u>	=		x	\$200.00	=	<u>\$0.00</u>
Base Fee									<u>\$300.00</u>
Search Fee*									<u>\$400.00</u>
Examination Fee*									<u>\$200.00</u>
<b>TOTAL FILING FEE</b>									<u>\$950.00</u>
<b>Recordation of Assignment</b>									<u>\$ 40.00</u>
<b>TOTAL FEE</b>									<u>\$990.00</u>

\* The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

Checks for the statutory filing fee of \$950.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-296488	August 20, 2003
U.S. Provisional	60/498,285	August 28, 2003

Respectfully submitted,

*Sheldon I. Landsman*

Sheldon I. Landsman  
Registration No. 25,430

SUGHRUE MION, PLLC  
Telephone: (202) 293-7060  
Facsimile: (202) 293-7860

WASHINGTON OFFICE

23373

CUSTOMER NUMBER

Date: February 14, 2006